

106TH CONGRESS  
2D SESSION

# S. 2799

To allow a deduction for Federal, State, and local taxes on gasoline, diesel fuel, or other motor fuel purchased by consumers between July 1, 2000, and December 31, 2000.

---

## IN THE SENATE OF THE UNITED STATES

JUNE 27, 2000

Mr. MURKOWSKI (for himself, Mr. ABRAHAM, and Mr. CAMPBELL) introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To allow a deduction for Federal, State, and local taxes on gasoline, diesel fuel, or other motor fuel purchased by consumers between July 1, 2000, and December 31, 2000.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

### 3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Emergency Fuel Tax  
5 Act of 2000”.

### 6 **SEC. 2. TEMPORARY INCOME TAX DEDUCTION FOR FED-** 7 **ERAL, STATE, AND LOCAL FUELS TAXES.**

8 (a) ALLOWANCE OF DEDUCTION.—

1           (1) IN GENERAL.—In the case of the retail sale  
 2           of gasoline, diesel fuel, or other motor fuel after  
 3           June 30, 2000, and before January 1, 2001, there  
 4           shall be allowed to the purchaser a deduction under  
 5           section 164 of the Internal Revenue Code of 1986  
 6           in an amount equal to the Federal, State, and local  
 7           taxes on the sale.

8           (2) DEDUCTION ALLOWED TO NON-  
 9           ITEMIZERS.—The deduction under subsection (a)  
 10          shall be taken into account in computing adjusted  
 11          gross income under section 62 of such Code.

12          (b) TAXES IMPOSED OTHER THAN AT RETAIL.—For  
 13          purposes of subsection (a), any tax on any gasoline, diesel  
 14          fuel, or other motor fuel which is imposed other than on  
 15          the retail sale shall be treated as having been imposed on  
 16          such sale and as having been paid by the purchaser.

17          (c) GUIDELINES.—The Secretary of the Treasury  
 18          shall establish such procedures (including the publication  
 19          of tables where appropriate) as are necessary to enable  
 20          taxpayers to determine the amount of taxes for which a  
 21          deduction is allowed under subsection (a).

22          (d) MOTOR FUEL.—For purposes of this section, the  
 23          term “motor fuel” means any motor fuel subject to tax  
 24          under subtitle D of the Internal Revenue Code of 1986.

○